PARISH OF CATAHOULA, STATE OF LOUISIANA CERTAIN FINANCIAL AND STATISTICAL DATA

Population of the Parish

The population growth trend of the Parish of Catahoula is as follows:

	PARISH	STATE
YEAR	POPULATION	POPULATION
1950	11,834	2,683,516
1960	11,421	3,257,022
1970	11,769	3,644,637
1980	12,287	4,205,900
1990	11,065	4,219,973
1991	11,126	4,251,560
1992	11,228	4,287,195
1993	11,208	4,295,477
1994	11,142	4,315,085
1995	11,030	4,339,352
1996	10,783	4,350,579
1997	10,775	4,351,769
1998	10,728	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Catahoula are as follows:

YEAR	HARRISONBURG	JONESVILLE	SICILY ISLAND
1960	594	2,347	761
1970	626	2,761	630
1980	610	2,828	691
1990	453	2,720	421
1991	453	2,759	422
1992	453	2,835	425
1993	453	2,962	438
1994	453	2,972	451
1995	392	2,957	458
1996	390	2,997	464
1997	391	2,997	464
1998	391	2,783	466

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

			UNITED
YEAR	PARISH	LOUISIANA	STATES
1990	\$10,344	\$14,281	\$18,666
1991	\$11,090	\$15,079	\$19,201
1992	\$12,828	\$15,817	\$20,137
1993	\$12,657	\$17,133	\$21,220
1994	\$14,265	\$18,086	\$22,056
1995	\$14,127	\$18,826	\$23,059
1996	\$15,311	\$19,609	\$24,164
1997	\$14,640	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Catahoula Parish were as follows:

(In Thousands)

	Total Retail					
Year	Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$37,769	\$11,702	\$885	\$3,571	\$667	\$8,241
1992	\$40,518	\$12,332	\$943	\$4,632	\$845	\$8,003
1993	\$37,828	\$11,680	\$867	\$4,804	\$799	\$6,865
1994	\$52,375	\$22,323	\$2,135	\$3,391	\$3,369	\$4,711
1995	\$61,304	\$25,130	\$2,205	\$3,685	\$4,027	\$6,099
1996	\$67,522	\$27,320	\$2,925	\$4,488	\$4,400	\$5,886
1997	\$71,452	\$20,284	\$4,204	\$4,389	\$5,189	\$7,940

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment in made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years. Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Catahoula as of 12/31/98.

			Total		Total	
	Parish-Wide	Municipal	Local	State	Sales	
Entity/Area	Tax	Tax	Tax	Tax	Tax	
CATAHOULA PARISH	4		4	4	8	

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

(In Thousands) Month 1994 1995 1996 1997 1998 \$5,240 January \$4,072 \$4,170 \$4.763 \$4.717 \$2,854 \$3,844 \$3,843 \$3,217 February \$3,269 March \$3,750 \$4,436 \$3,131 \$3,350 \$3,632 April \$3,868 \$4,331 \$4,488 \$4,353 \$5,174 May \$3,628 \$3,744 \$3,958 \$4,360 \$4,484 June \$4,189 \$4,201 \$3,769 \$3,991 \$4,300 July \$4,125 \$4,287 \$4,189 \$4,150 \$5,142 \$3,730 \$4,392 August \$3,613 \$3.889 \$4,088 September \$4,194 \$5,123 \$3,666 \$3,738 \$3,803 October \$4,305 \$4,021 \$4,340 \$4,761 \$4,839 November \$4,167 \$6,217 \$3,543 \$3,675 \$4,077 December \$3,437 \$3,705 \$5,018 \$4,682 \$3,727 Annual Total \$44,431 \$46,222 \$49,769 \$51,054 \$56,289

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Catahoula is as follows:

	Taxable Assessed	Homestead	Total Assessed
<u>Year</u>	Valuation	Exemptions	Valuation
1990	\$19,263,360	\$7,938,340	\$27,201,700
1991	\$19,802,840	\$7,989,200	\$27,792,040
1992	\$20,590,170	\$8,299,290	\$28,889,460
1993	\$21,629,290	\$8,358,060	\$29,987,350
1994	\$22,440,910	\$8,449,870	\$30,890,780
1995	\$22,825,080	\$8,499,650	\$31,324,730
1996	\$24,720,460	\$8,741,810	\$33,462,270
1997	\$25,127,410	\$8,858,920	\$33,986,330
1998	\$24,880,900	\$8,995,510	\$33,804,510

Source: Catahoula Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

		Personal	
<u>Year</u>	Real Estate	Property	Public Service
1990	\$17,808,300	\$4,569,140	\$4,824,260
1991	\$17,817,360	\$5,014,740	\$4,959,940
1992	\$18,339,740	\$5,734,330	\$4,815,390
1993	\$18,813,720	\$6,265,230	\$4,908,400
1994	\$19,212,740	\$6,722,080	\$4,955,960
1995	\$19,380,230	\$6,968,650	\$4,975,850
1996	\$20,820,460	\$7,585,370	\$5,056,440
1997	\$21,081,030	\$7,919,440	\$4,985,860
1998	\$21,666,370	\$7,477,750	\$4,660,390

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Catahoula follows:

Year	Millage
1990	60.78
1991	60.78
1992	60.32
1993	60.32
1994	59.70
1995	59.83
1996	59.03
1997	63.17
1998	61.72

Sources: Louisiana Tax Commission and Catahoula Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Catahoula in 1998 and their assessed valuation are as follows:

	ASSESSED
TAXPAYER	VALUATION
1. CONCORDIA ELECTRIC	\$1,284,850
2. BELLSOUTH	\$1,233,230
3. SOUTHERN HERITAGE BANK	\$1,177,500
4. IP	\$1,126,303
5. CAT/ LASALLE BANK	\$1,100,220
6. LA PURCHASE II PARTNER	\$936,580
7. BUNGE CORP.	\$898,530
8. TENSAS LAND CO.	\$782,650
9. MORRISON VENTURE	\$694,850
10. ENTERGY LA, INC.	\$667,090

Source: Catahoula Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Catahoula Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	2,194	2,096	2,109	2,041
AVERAGE DAILY MEMBERSHIP	2,349	2,239	2,210	2,155
PUBLIC	2,282	2,316	2,274	2,165

[&]quot;Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Catahoula Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$22,207	\$22,241	\$23,871	\$25,231
CURRENT EXPEN PER STUDENT	\$4,624	\$4,511	\$4,945	\$5,256
CAPITAL OUTLAY	\$1,486,769	\$89,672	\$19,300	\$840,417
DEBT SERVICE	\$453,135	\$514,448	\$492,842	\$488,516
CURRENT EXPENDITURES	\$10,861,072	\$10,294,726	\$10,707,510	\$11,216,073

Source: Louisiana Department of Education.